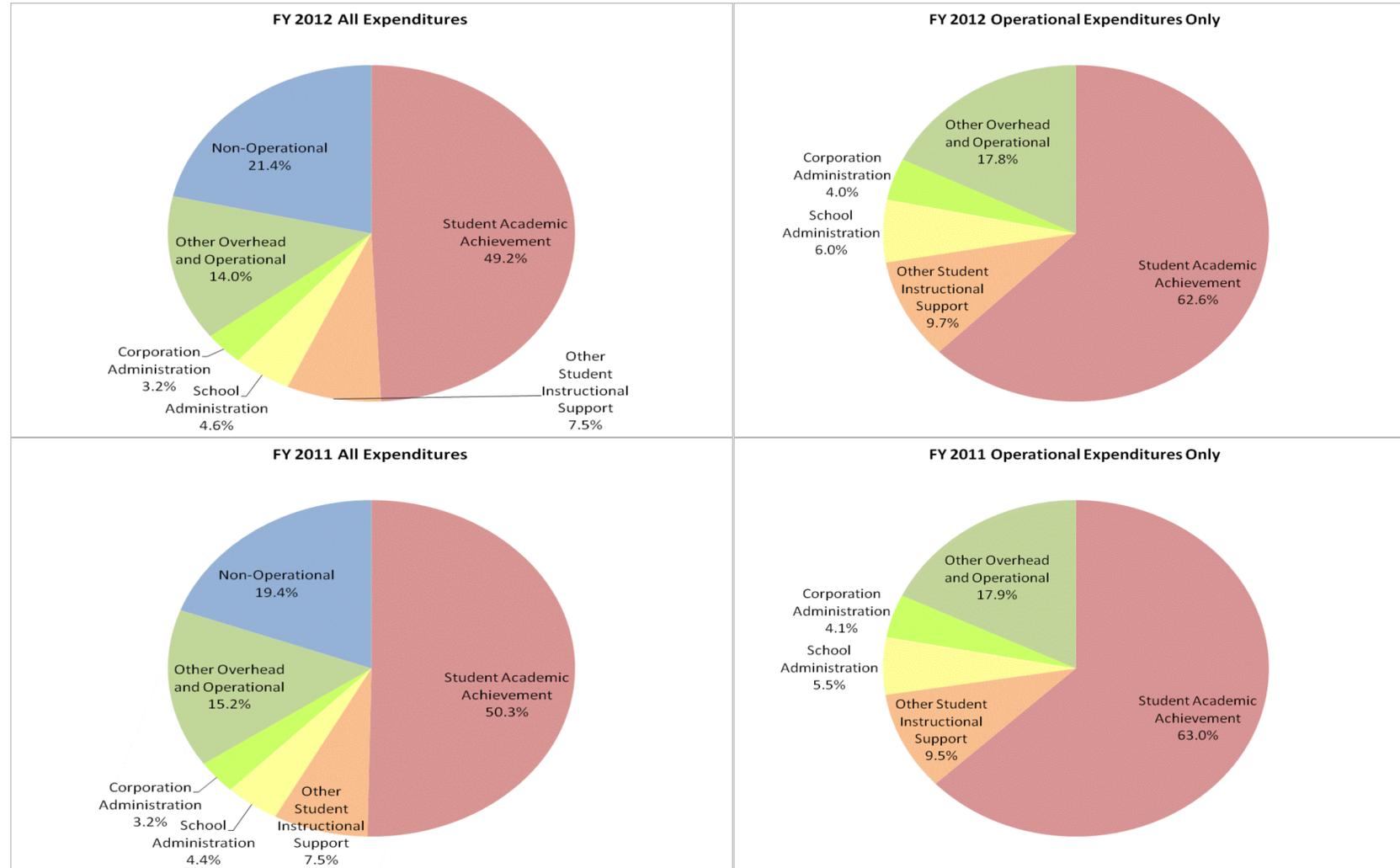


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Community Schools of Frankfort (1170)

Community Schools of Frankfort (1170)

| Student Instructional Category | FY06 % of Total | | FY09 % of Total | | FY11 % of Total | | FY12 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 2006 | Exp | FY 2009 | Exp | FY 2011 | Exp | FY 2012 | Exp |
| Student Academic Achievement | \$15,615,013 | 52.6% | \$17,839,591 | 51.0% | \$17,121,488 | 50.3% | \$17,785,037 | 49.2% |
| Student Instructional Support | \$2,786,600 | 9.4% | \$4,284,071 | 12.2% | \$4,046,235 | 11.9% | \$4,392,121 | 12.2% |
| Overhead and Operational | \$5,714,495 | 19.3% | \$6,471,806 | 18.5% | \$6,264,703 | 18.4% | \$6,191,592 | 17.1% |
| Nonoperational | \$5,544,348 | 18.7% | \$6,385,946 | 18.3% | \$6,595,805 | 19.4% | \$7,746,741 | 21.4% |
| Grand Total | \$29,660,455 | | \$34,981,414 | | \$34,028,232 | | \$36,115,491 | |

| | FY 2006 | FY 2009 | FY 2011 | FY 2012 |
|---|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 62.0% | 63.2% | 62.2% | 61.4% |



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Community Schools of Frankfort (1170)**

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|---|--|---------------------|---------------------|---------------------|---------------------|--------------------------|--------------------------|--------------------------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$73,260 | \$120,816 | \$142,521 | \$111,608 | 52% | -8% | -22% |
| | 11100 Regular Programs; Elementary | \$4,337,393 | \$5,972,918 | \$6,163,255 | \$5,862,464 | 35% | -2% | -5% |
| | 11200 Regular Programs; Middle/Junior High | \$1,958,151 | \$2,836,489 | \$2,875,813 | \$2,994,595 | 53% | 6% | 4% |
| | 11300 Regular Programs; High School | \$2,101,509 | \$3,091,561 | \$3,379,826 | \$3,367,432 | 60% | 9% | 0% |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$12,771 | \$13,477 | \$20,618 | \$9,609 | -25% | -29% | -53% |
| | 11450 Vocational Education; Consumer and Homemaking | \$39,410 | \$111,325 | \$114,264 | \$109,678 | 178% | -1% | -4% |
| | 11470 Vocational Education; Business Education | \$44,244 | \$65,653 | \$70,622 | \$70,471 | 59% | 7% | 0% |
| | 11480 Vocational Education; Industrial Education A | \$53,639 | \$101,062 | \$76,898 | \$74,585 | 39% | -26% | -3% |
| | 11590 Other Vocational Education Programs | \$21,050 | \$0 | \$0 | \$0 | -100% | | |
| | 11630 Regular Programs; Alternative Education Programs; High School | \$10,371 | \$51,103 | \$38,968 | \$48,577 | 368% | -5% | 25% |
| | 12110 Gifted And Talented; Gifted and Talented | \$62,251 | \$117,387 | \$120,054 | \$127,068 | 104% | 8% | 6% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$352,072 | \$460,224 | \$511,767 | \$461,731 | 31% | 0% | -10% |
| | 12220 Mental Disabilities; Moderate Mental Disabilities | \$268,226 | \$506,772 | \$384,843 | \$447,122 | 67% | -12% | 16% |
| | 12310 Physical Impairment; Orthopedic Impairment | \$162,627 | \$0 | \$0 | \$0 | -100% | | |
| | 12340 Physical Impairment; Hearing Impairment | \$191,787 | \$61,506 | \$79,122 | \$80,314 | -58% | 31% | 2% |
| | 12350 Physical Impairment; Homebound | \$18,894 | \$21,720 | \$24,275 | \$22,895 | 21% | 5% | -6% |
| | 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$179,223 | \$376,428 | \$383,763 | \$380,400 | 112% | 1% | -1% |
| | 12510 Culturally Different; Communication Disorders | \$190,090 | \$50,285 | \$0 | \$0 | -100% | -100% | |
| | 12520 Culturally Different; Compensatory | \$397 | \$10,465 | \$0 | \$0 | -100% | -100% | |
| | 12610 Learning Disability | \$844,171 | \$1,031,690 | \$902,679 | \$955,024 | 13% | -7% | 6% |
| | 12810 Special Education Preschool | \$174,608 | \$365,616 | \$297,468 | \$332,761 | 91% | -9% | 12% |
| | 12900 Other Special Programs | \$49,133 | \$34,597 | \$32,565 | \$30,656 | -38% | -11% | -6% |
| | 13100 Adult/Continuing Education Programs; Adult Basic Education | \$84,982 | \$117,662 | \$91,981 | \$115,297 | 36% | -2% | 25% |
| | 13300 Adult/Continuing Education Programs; Occupational Programs | \$43,735 | \$0 | \$0 | \$0 | -100% | | |
| | 13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program | \$169 | \$0 | \$0 | \$0 | -100% | | |
| | 14300 Summer School Programs; High School | \$32,466 | \$37,811 | \$40,979 | \$48,864 | 51% | 29% | 19% |
| | 16100 Remediation Testing | \$7,900 | \$0 | \$0 | \$0 | -100% | | |
| | 16200 Preventive Remediation | \$286,094 | \$255,690 | \$70,502 | \$50,734 | -82% | -80% | -28% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat | \$48,425 | \$110,729 | \$38,471 | \$160,355 | 231% | 45% | 317% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia | \$164,039 | \$219,653 | \$167,118 | \$195,448 | 19% | -11% | 17% |
| | 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agree | \$0 | \$960 | \$0 | \$1,075 | | 12% | |
| | 17900 Payments to Other Governmental Units Within State; Other | \$645 | \$0 | \$0 | \$0 | -100% | | |
| | 22110 Improvement of Instruction; Service Area Direction | \$15,124 | \$64,664 | \$105,526 | \$136,007 | > 500% | 110% | 29% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$2,364 | \$929 | \$2,860 | \$4,874 | 106% | 425% | 70% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$210,183 | \$469,519 | \$521,609 | \$481,090 | 129% | 2% | -8% |
| | 22220 Library/Media Services; School Library | \$327,037 | \$403,530 | \$381,372 | \$401,845 | 23% | 0% | 5% |
| | 22230 Library/Media Services; Audiovisual | \$490 | \$500 | \$0 | \$0 | -100% | -100% | |
| | 22240 Library/Media Services; Educational Television | \$538 | \$555 | \$476 | \$586 | 9% | 6% | 23% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$0 | \$202,206 | \$0 | \$0 | | -100% | |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$264,517 | \$554,091 | \$81,273 | \$701,857 | 165% | 27% | > 500% |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$340 | \$0 | \$0 | \$0 | -100% | | |
| | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$50,000 | \$0 | \$0 | \$16 | -100% | | |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$700,574 | \$0 | \$0 | \$0 | | | |
| Student Academic Achievement Total | | \$13,384,899 | \$17,839,591 | \$17,121,488 | \$17,785,037 | 33% | 0% | 4% |
| Student Instructional Support | | | | | | | | |
| | 21110 Attendance and Social Work Services; Service Area Direction | \$0 | \$264 | \$147 | \$0 | | -100% | -100% |
| | 21220 Guidance Services; Counseling Services | \$403,607 | \$608,622 | \$619,028 | \$611,775 | 52% | 1% | -1% |
| | 21230 Guidance Services; Appraisal Services | \$0 | \$2,845 | \$3,940 | \$3,183 | | 12% | -19% |
| | 21290 Guidance Services; Other Guidance Services | \$472 | \$0 | \$0 | \$0 | -100% | | |
| | 21320 Health Services; Medical Services | \$3,398 | \$1,088 | \$0 | \$0 | -100% | -100% | |
| | 21330 Health Services; Dental Services | \$4,125 | \$0 | \$0 | \$0 | -100% | | |
| | 21340 Health Services; Nurse Services | \$197,177 | \$294,067 | \$195,418 | \$212,187 | 8% | -28% | 9% |
| | 21410 Psychological Services; Service Area Direction | \$0 | \$296,399 | \$355,468 | \$369,215 | | 25% | 4% |
| | 21420 Psychological Testing | \$267,810 | \$369,902 | \$240,056 | \$263,500 | -2% | -29% | 10% |
| | 21430 Psychological Counseling | \$4,000 | \$3,870 | \$8,985 | \$4,125 | 3% | 7% | -54% |
| | 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$0 | \$282,093 | \$360,900 | \$385,232 | | 37% | 7% |
| | 21620 Occupational Therapy, Related Services; Occupational Therapy Services | \$0 | \$147,651 | \$153,436 | \$225,627 | | 53% | 47% |
| | 21720 Physical Therapy Services; Physical Therapy Services | \$0 | \$199,428 | \$121,434 | \$82,214 | | -59% | -32% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Community Schools of Frankfort (1170)

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|--|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| | 21810 Special Education Administration; Service Area Direction | \$280,412 | \$280,440 | \$229,583 | \$297,051 | 6% | 6% | 29% |
| | 21890 Special Education Administration; Other Special Education Administration | \$1,604 | \$260,878 | \$276,291 | \$260,727 | > 500% | 0% | -6% |
| | 24100 Office of The Principal | \$1,193,306 | \$1,535,516 | \$1,481,549 | \$1,677,284 | 41% | 9% | 13% |
| | 24900 Other Support Services, School Administration | \$1,288 | \$1,009 | \$0 | \$0 | -100% | -100% | |
| Student Instructional Support Total | | \$2,357,199 | \$4,284,071 | \$4,046,235 | \$4,392,121 | 86% | 3% | 9% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$18,291 | \$66,665 | \$82,024 | \$137,311 | > 500% | 106% | 67% |
| | 23120 Board of Education; Service Area Assistants | \$64,167 | \$2,930 | \$4,358 | \$2,864 | -96% | -2% | -34% |
| | 23150 Board of Education; Legal Services | \$528 | \$0 | \$0 | \$0 | -100% | | |
| | 23160 Board of Education; Promotion Expenses | \$2,275 | \$1,608 | \$2,163 | \$3,930 | 73% | 144% | 82% |
| | 23210 Executive Administration; Office of The Superintendent | \$329,555 | \$284,934 | \$311,398 | \$310,374 | -6% | 9% | 0% |
| | 23220 Executive Administration; Community Relations | \$50 | \$0 | \$0 | \$0 | -100% | | |
| | 23290 Executive Administration; Other Executive Administration Services | \$21,081 | \$62,954 | \$58,983 | \$17,462 | -17% | -72% | -70% |
| | 25110 Fiscal Services; Office of The Business Manager | \$93,397 | \$108,080 | \$107,989 | \$113,475 | 21% | 5% | 5% |
| | 25160 Fiscal Services; Financial Accounting | \$212,577 | \$233,621 | \$194,977 | \$271,568 | 28% | 16% | 39% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$354 | \$30,749 | \$3,272 | -\$911 | -358% | -103% | -128% |
| | 25192 Other Fiscal Services; Petty Cash | \$250 | \$1,740 | \$1,150 | \$1,200 | 380% | -31% | 4% |
| | 25193 Other Fiscal Services; Printed Forms | \$3,468 | \$5,133 | \$4,308 | \$5,927 | 71% | 15% | 38% |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$0 | \$3,738 | \$12,141 | \$12,306 | | 229% | 1% |
| | 25199 Other Fiscal Services; Other | \$0 | \$0 | \$18,000 | \$0 | | | -100% |
| | 25400 Planning, Research, Development and Evaluation | \$3,285 | \$3,340 | \$3,525 | \$2,425 | -26% | -27% | -31% |
| | 25750 Personnel Services; Health Services | \$1,121 | \$945 | \$0 | \$0 | -100% | -100% | |
| | 25810 Administrative Technology Services; Technology Services Supervision And Administrati | \$0 | \$307,757 | \$292,959 | \$263,126 | | -15% | -10% |
| | 25920 Ditch Assessments | \$0 | \$358 | \$846 | \$226 | | -37% | -73% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$2,175,882 | \$2,684,088 | \$2,516,228 | \$2,579,193 | 19% | -4% | 3% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$1,246 | \$2,891 | \$1,803 | \$1,053 | -15% | -64% | -42% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$176,323 | \$147,064 | \$105,497 | \$161,441 | -8% | 10% | 53% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$1,276 | \$0 | \$0 | \$0 | | | |
| | 26499 2007 Account Code - Other | \$27,376 | \$0 | \$0 | \$0 | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$75,285 | \$16,909 | \$25,191 | \$22,468 | -70% | 33% | -11% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$153,348 | \$141,397 | \$153,930 | \$166,001 | 8% | 17% | 8% |
| | 27010 Student Transportation; Service Area Direction | \$30,891 | \$39,453 | \$39,707 | \$39,145 | 27% | -1% | -1% |
| | 27100 Student Transportation; Vehicle Operation | \$370,630 | \$496,724 | \$476,082 | \$461,395 | 24% | -7% | -3% |
| | 27200 Student Transportation; Monitoring Services | \$7,884 | \$3,528 | \$8,324 | \$6,073 | -23% | 72% | -27% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$236,288 | \$250,047 | \$284,435 | \$301,836 | 28% | 21% | 6% |
| | 27400 Student Transportation; Purchase of School Buses | \$177,752 | \$270,467 | \$283,119 | \$30,093 | -83% | -89% | -89% |
| | 27700 Student Transportation; Contracted Transportation Services | \$0 | \$0 | \$1,000 | \$0 | | | -100% |
| | 27910 Student Transportation; Bus Driver Training | \$1,407 | \$792 | \$2,653 | \$4,632 | 229% | 485% | 75% |
| | 31100 Food Services Operations; Service Area Direction | \$52,951 | \$87,846 | \$90,741 | \$90,789 | 71% | 3% | 0% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$998,544 | \$1,215,044 | \$1,177,115 | \$1,185,182 | 19% | -2% | 1% |
| | 31900 Other Food Services | \$25,828 | \$1,004 | \$786 | \$1,007 | -96% | 0% | 28% |
| Overhead and Operational Total | | \$5,263,309 | \$6,471,806 | \$6,264,703 | \$6,191,592 | 18% | -4% | -1% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$10,522 | \$9,179 | \$9,794 | \$16,574 | 58% | 81% | 69% |
| | 33200 Community Recreation | \$32 | \$0 | \$0 | \$0 | -100% | | |
| | 33400 Athletic Coaches | \$282,601 | \$335,610 | \$347,438 | \$341,109 | 21% | 2% | -2% |
| | 33910 High School Band Uniforms | \$2,096 | \$4,234 | \$0 | \$0 | -100% | -100% | |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$382,926 | \$0 | \$0 | \$0 | -100% | | |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$4,673 | \$3,430 | \$1,595 | \$19,847 | 325% | 479% | > 500% |
| | 45100 Building Acquisition, Construction and Improvements | \$2,063,539 | \$478,623 | \$677,847 | \$2,192,228 | 6% | 358% | 223% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$122,389 | \$122,389 | \$122,389 | \$122,389 | 0% | 0% | 0% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$7,200 | \$11,400 | \$7,800 | \$2,600 | -64% | -77% | -67% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$455,811 | \$1,139,216 | \$507,966 | \$516,219 | 13% | -55% | 2% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$14,260 | \$95,687 | \$644,778 | \$296,265 | > 500% | 210% | -54% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$730,000 | \$1,570,000 | \$1,745,000 | \$1,840,000 | 152% | 17% | 5% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$458,123 | \$2,045,803 | \$1,897,437 | \$1,814,034 | 296% | -11% | -4% |
| | 53200 Debt Services; Lease Rental; Equipment ; Principal | \$61,359 | \$0 | \$0 | \$0 | -100% | | |
| | 54100 Veterans' Memorial Fund; Principal | \$12,101 | \$0 | \$0 | \$0 | -100% | | |
| | 54200 Common School Fund; Principal | \$874,302 | \$570,375 | \$633,761 | \$585,475 | -33% | 3% | -8% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Community Schools of Frankfort (1170)

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--------------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| Nonoperational Total | | \$5,481,935 | \$6,385,946 | \$6,595,805 | \$7,746,741 | 41% | 21% | 17% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$144,761 | \$0 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$1,150,264 | \$0 | \$0 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$72,774 | \$0 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$1,491,426 | \$0 | \$0 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$8,673 | \$0 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$305,214 | \$0 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$3,173,113 | \$0 | \$0 | \$0 | | | |